

## United States Department of the Interior

NATIONAL PARK SERVICE 1849 C Street, N.W. Washington, D.C. 20240

NOV 22

Re: Whitman Hotel, 122 South Main Street, Pocatello, ID

Project Number: 16428

Taxpayer's Identification Number:

## Dear

My review of your appeal of the decision of Technical Preservation Services, National Park Service, denying certification of the rehabilitation of the property cited above is concluded. The appeal was initiated and conducted in accordance with Department of the Interior regulations (36 CFR Part 67) governing certifications for Federal income tax incentives for historic preservation as specified in the Internal Revenue Code. I thank you and your representative, for conferring with me on October 24, 2006 and for providing a detailed account of the project.

After careful review of the complete record for this project, I have determined that the rehabilitation of the Whitman Hotel is not consistent with the historic character of the property and the historic district in which it is located, and that the project does not meet Standards 2, 5 and 6 of the Secretary of the Interior's Standards for Rehabilitation. Therefore, the denial issued on August 31, 2006, by Technical Preservation Services (TPS) is hereby affirmed. However, I have further determined that the project could be brought into conformance with the Standards, and thereby be certified, if the corrective measures described below are undertaken.

The Whitman Hotel, constructed in 1905 as a two-story fraternal lodge, has seen a number of alterations over the years. In 1913-1914 it was converted to a four-story hotel and theater. Since that time it has also been home to a coffee shop and lounge, a radio station and other businesses. At the time of the rehabilitation the exterior featured terra cotta elements and structural glass storefront panels. The interior had restaurant and retail space on the ground floor (with some surviving historic features and finishes). The upper floors featured a "doughnut"-type circulation plan surrounding a central lightwell, with a double-loaded corridor on the south, a single-loaded north corridor with windows opening into the lightwell, an extended second floor lobby and smaller lobbies on the third and fourth floors. Historic doors, windows, and trim also survived largely intact on the upper floors. In 2005 the building was certified as contributing to the Pocatello Historic District in the National Register of Historic Places.

The proposed rehabilitation plans to convert the building to residential use on floors two through four while retaining the retail and restaurant functions on the ground floor. The denial of certification by TPS centered on the impacts the project would have on the upper floor interiors. According to TPS, the proposed rehabilitation, as illustrated in drawings dated July 24, 2006, would result in the unacceptable loss of character-defining interior features and finishes.

I concur with the TPS decision to deny certification. The proposed rehabilitation of floors two through four would remove the distinctive, character-defining pattern of hallways that encircle the central

lightwell and row of rooms north of the south corridor. An overwhelming amount of significant historic material from doors, transoms, windows, and trim—materials that reinforce the modest character of the building—would also be lost. The character of the lobby spaces would be diminished by both their truncation and the replacement of the two hallway entrances with a single hallway. The proposal would also require bridging the historic lightwell with open platforms on each floor, a change that would effectively convert the lightwell to an atrium. In total, these alterations would compromise, to an unacceptable, degree the historic character of the upper floor interior spaces. For these reasons, the project does not meet Standard 2, which states, "The historic character of a property shall be retained and preserved. The removal of historic materials or alteration of features and spaces that characterize a property shall be avoided," and Standard 5, which states, "Distinctive features, finishes, and construction techniques or examples of craftsmanship that characterize a property shall be preserved."

I understand that the building's interior is deteriorated and that portions of these interior spaces fall outside the historic district's period of significance. However, photographs contained in the file indicate that, in fact, significant interior spaces and finishes dating within the period of significance survive intact and appear to be repairable. A number of treatments exist to rehabilitate features in this state of deterioration. Standard 6 states that "[d]eteriorated historic features shall be repaired rather than replaced. Where the severity of deterioration requires replacement of a distinctive feature, the new feature shall match the old in design, color, texture, and other visual qualities and, where possible, materials. Replacement of missing features shall be substantiated by documentary, physical, or pictorial evidence." In this regard, if the Whitman Hotel's upper floor interior features are damaged beyond repair, no documentation confirming this condition and confirming the necessity of replacing these features is included in the file.

While the project as completed cannot be approved, I have further determined that the project can be brought into conformance with the Standards, and thereby achieve the requested certification, if corrective measures are undertaken to preserve significant portions of the historic circulation pattern, lobby spaces, and finishes on the second, third, and fourth floors. Such measures largely correspond to the guidance provided by TPS in items 7 and 8 of its October 20, 2005 conditional approval of the Part 2 application. I find that the TPS conditions already contain significant concessions to accommodate a viable reuse of the upper floors. The lobby spaces may be altered to provide the necessary fire protection, more than half of the historic circulation pattern will be lost on each of the upper floors (including the entire historic corridor on the south side), the crosshalls at the east end of the building may be modified to accommodate the new apartment configuration, and a minimally acceptable amount of historic materials may be removed. These conditions are reflected in the drawing contained in the file, marked "Sketch D" and dated July 17, 2006.

Specifically, to preserve the historic character of the circulation pattern will require two east-west corridors. The north corridors must remain intact, but the south corridors may be relocated northward to the edge of the light well to allow all of the apartments in the south half of the building to have exterior windows. Relocating the east crosshalls to the west, as shown in the drawings, is acceptable. The second floor lobby is a larger space than the third and fourth floor lobbies, all of which should remain substantially intact. I acknowledge that the open stairwell and elevator at the north end of the lobbies on each floor will have to be walled off to provide fire protection for emergency egress. However, the visual relationship between each lobby and the stairwell is a significant design feature, thus the design of the firewall must preserve that relationship by being as transparent as possible. Interior trim, including door and transom surrounds window trim and baseboard must be preserved. In the areas where the historic corridors are retained, the historic doors, transoms, and windows should be retained in place. Where the new apartment configuration renders door openings unusable, the doors and transoms should be sealed and identified as inoperable. Successfully completed, this work would allow the project to be certified as meeting the minimum requirements for certification established by law.

My recommendation for corrective action for the treatment of the Whitman Hotel differs from the TPS conditions in two respects. While TPS called for retaining the existing dimensions of the second floor lobby (as shown in "Sketch D"), I find that decreasing the size of the second floor lobby by moving the south wall northward to align with the south wall of the bathroom in the apartment east of the lobby would not impair the character of the historic lobby space to an unacceptable degree. TPS also required the retention of the arches marking each end of the original south corridors. While this is a preferred treatment, I find that the loss of these features would not cause the project to fail to meet the Standards.

My decision is limited to questions raised in the appeal regarding changes to the interiors of floors two through four. The conditional approval issued by TPS on October 20, 2005, notes other issues including changes to the storefronts, the cornice, masonry cleaning and coatings, window treatments, finishing-out of the first floor tenant spaces, and the introduction of new ductwork. These conditions remain in effect and would also have to be met in order for the project to be certified.

If you choose to proceed with the corrective measures described above and to meet the other outstanding conditions, you may secure certification of the rehabilitation by filling out the enclosed Request for Certification of Completed Work and submitting it with photographs of the completed work through the Colorado State Historic Preservation Office to Technical Preservation Services, National Park Service. Note that this project will not become a "certified rehabilitation" eligible for the tax incentives until it is so designated by the NPS.

As Department of the Interior regulations state, my decision is the final administrative decision regarding rehabilitation certification. A copy of this decision will be provided to the Internal Revenue Service. Questions concerning specific tax consequences of this decision or interpretations of the Internal Revenue Code should be addressed to the appropriate office of the Internal Revenue Service.

Sincerely,

John A. Burns, FAIA Chief Appeals Officer Cultural Resources

Enclosure Part 3 Application

cc: SHPO-ID IRS